

TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE



FISCAL NOTE

HB 906 - SB 1526

February 21, 2021

SUMMARY OF BILL: Changes the allocation formula of criminal fine payment, such that the first moneys paid in any case must first be credited toward the payment of restitution owed to the victim, followed by the order of the current structure.

ESTIMATED FISCAL IMPACT:

NOT SIGNIFICANT

Assumptions:

- Pursuant to Tenn. Code Ann. § 40-24-105(a), the allocation formula for moneys paid into court is: the first moneys paid in any case shall first be credited toward payment of litigation taxes and once litigation taxes have been paid, the next moneys shall be credited toward payment of costs; then additional moneys shall be credited toward payment of the fine.
- Based on the Fiscal Review Committee's 2008 study and the Administrative Office of the Courts' 2012 study on collection of court costs, fees, and fines, collection in criminal cases is insignificant.
- This legislation will not significantly impact total litigation taxes or fines collected.
- Some revenue collection may shift back; however, the total amount of tax and fine revenue received over time is not expected to change significantly. Therefore, there will be no significant impact to state and local revenue.

CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink that reads "Bojan Savic".

Bojan Savic, Interim Executive Director

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